The Federal Communications Commission 445 12th Street, SW Washington, DC 20554

Dear The Federal Communications Commission,

My cell phone service provider has called to my attention a proposed new tax on phone service. I will not pay it. I don't need a cell phone anyway. i have already eliminated my residential service for similar reasons. Enough is enough. I do not want to pay more for my telephone service! I urge you to reject a flat fee proposal that would change how contributions are made to the Universal Service Fund. I am concerned that this proposal could make my current service unaffordable.

Under the flat fee proposal you are considering, people who make few long distance calls would pay the same as people or businesses that make many calls. In other words, low-volume and primarily residential customers would bear the same universal service fund burden as a high-volume residential or business customers. This is unfair!

I use my wireless phone for safety, security and convenience. I don't want to lose these benefits so that big businesses can pay less than their fair share. I urge you to reject the proposal to move the USF collection system to a flat-fee.

Keep the USF Fair!

Sincerely,

Phil McMahan 1412 Frierson Rd. Kaufman, Texas 75142